

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Petitioner,

v.

Civil Action No. 19-MC-41

JEANNETTE WOODARD,
Respondent.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorneys, Matthew D. Krueger, United States Attorney for the Eastern District of Wisconsin, and Michael A. Carter, Assistant United States Attorney for said district, avers to this Court, upon information and belief, as follows:

1. This is a proceeding brought pursuant to sections 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

2. Pam Sesnick is a Revenue Officer of the Internal Revenue Service, employed in the Small Business/Self-Employed Compliance Division, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulations §301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Jeannette Woodard, resides or is found at 2346 North Richards Street, Milwaukee, Wisconsin 53212, within the jurisdiction of this court.

4. Revenue Officer Sesnick is conducting an investigation into the income tax liability of Jeannette Woodard for taxable periods ending December 31, 2007, December 31,

2008, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012 and December 31, 2013 as is set forth in the Declaration of Revenue Officer Sesnick attached hereto as Exhibit 1.

5. The respondent, Ms. Woodard, is in possession and control of testimony and documents concerning the above-described investigation.

6. On May 8, 2019, Revenue Officer Sesnick issued an Internal Revenue Service summons directing the respondent to appear before Revenue Officer Sesnick on May 23, 2019 at 1:00 p.m. to testify and to produce the books, records, and other data described in the summons. An attested copy of the summons was served on the respondent by Revenue Officer Sesnick by leaving it at the last and usual place of abode of the respondent on May 8, 2019. The summons is attached hereto and incorporated herein as Exhibit 2.

7. On May 23, 2019, the respondent, Ms. Woodard, did not appear in response to the summons. *See* Ex. 1 at ¶ 7. The respondent's refusal to comply with the summons continues to date.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service. *See* Ex. 1 at ¶ 8.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken. *See* Ex. 1. at ¶ 9.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the income tax liability of Jeannette Woodard for taxable periods ending December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012 and December 31, 2013. *See* Ex. 1 at ¶ 11.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Jeannette Woodard, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Jeannette Woodard, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Sesnick or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Sesnick, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Dated this 15th day of October, 2019.

MATTHEW D. KRUEGER
United States Attorney

By: s/Michael A. Carter

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